

CERTIFICATE

We, the undersigned, officers of

City of Almena

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2015; and (3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

Governing Body

City of Almena

2015

Computation to Determine Limit for 2015

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ 103,443
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 103,443

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014:	+ 120,708	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ 84,871	
5b. Personal property 2013	- 100,157	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2014:		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	- 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2014:	0	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	120,708	
9. Total estimated valuation July 1, 2014	1,447,743	
10. Total valuation less valuation adjustment (9 minus 8)	1,327,035	
11. Factor for increase (8 divided by 10)	0.09096	
12. Amount of increase (11 times 3)	+ \$ 9,409	
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 112,852	
14. Debt service levy in this 2015 budget	0	
15. 2015 tax levy, including debt service, prior to CPI adjustment (13 plus 14)	112,852	
16. Consumer Price Index for all urban consumers for calendar year 2013	1.50%	
17. Consumer Price Index adjustment (3 times 16)	\$ 1,552	
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.'		
(15 plus 17)	\$ 114,404	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of Motor, Recreational, 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	98.670	19.399	454	631
Debt Service				
Library	4.773	938	22	30
TOTAL	103.443	20.337	476	661

County Treas Motor Vehicle Estimate	<u>20,337</u>	
County Treasurers Recreational Vehicle Estimate		<u>476</u>
County Treasurers 16/20M Vehicle Estimate		<u>661</u>

Motor Vehicle Factor	<u>0.19660</u>
Recreational Vehicle Factor	<u>0.00460</u>
16/20M Vehicle Factor	<u>0.00639</u>

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
General Fund	Equipment Fund	20,000	20,000	20,000	12-1,117
General Fund	Capital Improvement	10,000	10,000	10,000	12-1,118
	Totals	30,000	30,000	30,000	
	Adjustments*				
	Adjusted Totals	30,000	30,000	30,000	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

STATEMENT OF INTERESTS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
State of Kansas	3-23-2010	9-1-2020	1.00	225,000	165,000	3-1-9-1	9-1	1,650	20,000	1,450	20,000
State of Kansas	6-29-2011	9-1-2021	5.00	35,000	29,000	3-1-9-1	9-1	913	3,000	845	3,000
Total G.O. Bonds					194,000			2,593	23,000	2,295	23,000
Revenue Bonds:											
KDOT/Lagoon Loan	9-1-2003	9-1-2023	3.08	126,500	233,215	3-1-9-1	3-1-9-1	7,020	21,486	6,353	22,153
KDOT/Water Supply Loan	9-2-2004	8-1-2026	3.90	615,500	131,060	2-1-8-1	2-1-8-1	16,629	27,410	15,503	28,489
Total Revenue Bonds					665,214			23,649	48,896	21,856	50,643
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					859,214			26,251	71,896	33,151	73,643

City of Alameda

FUND PAGE - GENERAL.

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City of Almena

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	2.5%		
Amount of 2014 Ad Valorem Tax	0		

Adopted Budget Library	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	78	145	145
Receipts:			
Ad Valorem Tax	4,501	4,773	XXXXXXXXXXXXXXXXXX
Delinquent Tax	149	300	300
Motor Vehicle Tax	1,035	944	938
Recreational Vehicle Tax	14	17	22
16/20M Vehicle Tax	27	23	30
Reimbursements	4,958	6,650	6,650
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	10,684	12,707	7,940
Resources Available:	10,762	12,852	8,085
Expenditures:			
Appropriations	10,617	12,707	13,082
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	10,617	12,707	13,082
Unencumbered Cash Balance Dec 31	145	145	XXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount	12,475	12,803	13,082
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	2.5%		
Amount of 2014 Ad Valorem Tax	5,122		

City of Almena

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	62,632	26,698	36,978
Receipts:			
State of Kansas Gas Tax	10,179	10,280	10,360
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,179	10,280	10,360
Resources Available:	72,811	36,978	47,338
Expenditures:			
Street Repairs	46,113	0	47,338
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	46,113	0	47,338
Unencumbered Cash Balance Dec 31	26,698	36,978	0
2013 2014 2015 Budget Authority Amount	46,113	42,372	47,338

Adopted Budget

Water & Sewer	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	43,908	23,802	7,394
Receipts:			
Collections	132,592	136,000	150,000
Connect Fees	810	1,000	1,500
Reimbursements	1,771	2,000	2,000
Interest on Idle Funds			
Miscellaneous	39	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	135,212	144,000	158,500
Resources Available:	179,120	167,802	165,894
Expenditures:			
Personal Services	25,548	25,000	30,000
Employee Benefit	1,954	3,000	3,000
Contractual	22,951	25,000	25,000
Commodities	30,401	30,000	30,000
Principal Payments	47,211	50,000	50,000
Interest	25,287	25,000	25,000
Taxes	1,285	1,500	1,500
Miscellaneous	681	908	1,394
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	155,318	160,408	165,894
Unencumbered Cash Balance Dec 31	23,802	7,394	0
2013 2014 2015 Budget Authority Amount	165,309	166,408	165,894

City of Alma

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Trash Collection	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	30,782	32,228	14,828
Receipts:			
Collections	44,712	45,000	48,000
Reimbursements	995		
Interest on Idle Funds			
Miscellaneous	131		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	45,838	45,000	48,000
Resources Available:	76,620	77,228	62,828
Expenditures:			
Personal Services	22,717	35,000	35,000
Employee Benefit	1,817	3,000	3,000
Contractual Services	10,798	15,000	15,000
Commodities	9,031	9,400	9,828
Miscellaneous	29		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	44,392	62,400	62,828
Unencumbered Cash Balance Dec 31	32,228	14,828	0
2013 2014 2015 Budget Authority Amount	58,004	62,778	62,828

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2013 2014 2015 Budget Authority Amount	0	0	0

2015

(Only the actual budget year for 2013 is to be shown)

1) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

	Receipts:	Receipts:	Receipts:	Receipts:
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Expenditures:	Expenditures:	Expenditures:	Expenditures:

****Note:** These two block figures should agree.

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NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2013 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

[illegible]

****Note:** These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
City of Alma
will meet on August 4, 2015 at 7:00 PM at Alma Community Building for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimated Tax Rate *
General	169,061	67.800	198,306	73.145	234,126	167,730	74.412
Debt Service							
Library	10,617	3.633	12,707	3.538	13,082	5,122	3.528
Special Highway	46,113				47,338		
Water & Sewer	155,318		160,408		165,864		
Trash Collection	44,392		62,400		62,828		
Non-Budgeted Funds-A	16,347						
Non-Budgeted Funds-B	38,630						
Totals	480,487	71.433	433,821	76.683	523,268	172,852	77.954
Less: Transfers	30,000		30,000		30,000		
Net Expenditure	450,487		403,821		493,268		
Total Tax Levied	92,350		103,443		103,443		
Assessed Valuation	1,292,816		1,348,961		1,447,743		
Outstanding Indebtedness, January 1,	2012		2013		2014		
G.O. Bonds	240,000		217,000		194,000		
Revenue Bonds	0		0		665,214		
Other	758,009		712,425		0		
Lease Purchase Principal	0		0		0		
Total	998,009		929,425		859,214		

*Tax rates are expressed in mills

Stacy Whitney

City Official Title: City Clerk

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